

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.420 Who Must Test
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TITLE 86: REVENUE

PART 105

ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

Section 105.420 Who Must Test

- a) All software developers whose software formats tax returns, or transmits return information directly to the Department's communications processor, must pass the IPATS test. (See Section 105.450.)
- b) All electronic filers who transmit directly to the Department must successfully complete the IPATS test. Hardware and software differences may exist in their systems that could cause transmission problems. This also ensures that electronic filers purchasing accepted software are able to use it to transmit test returns prior to transmitting production returns.
- c) Applicants who function solely as electronic return originators and will not transmit directly to the Department do not need to test.

(Source: Amended at 21 Ill. Reg. 2362, effective February 3, 1997)